



Form GT-9-B  
**Gasoline Refund Application**  
Gasoline Excise, MGL Ch. 64A  
(for transactions occurring on or after July 31, 2013)

Rev. 7/13

**Massachusetts**  
**Department of**  
**Revenue**

**Claim must be filed within two years of the date of purchase. Attach original sales receipts. Application must be filled out in its entirety. Mail to: Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02204.**

Name of applicant	FID or Social Security number	Telephone number
Address	City/town	State Zip

**Note:** All International Fuel Tax Agreement (IFTA) motor carrier licensees are required to remit copies of their quarterly IFTA reports for the periods listed below with this application.

**Tax Refund Computation.** First in/first out basis **must** be used. Fuel should be entered as whole gallons.

	a. Jan.-Mar.	b. Apr.-June	c. Jul.-Sep.	d. Oct.-Dec.
1. Gallons of gasoline on hand at beginning of each period . . . . .				
2. Gasoline purchased each period . . . . .				
3. Add lines 1 and 2 . . . . .				
4. Gasoline on hand at close of business of each period . . . . .				
5. Subtract line 4 from line 3. . . . .				
6. Gasoline used for the propulsion of vehicles registered for highway use. . .				
7. Gasoline sold . . . . .				
8. Gasoline unaccounted for . . . . .				
9. Gasoline used on which a refund is claimed . . . . .				
10. Tax rate per gallon . . . . .	\$ .24	\$ .24	\$ .24	\$ .24
11. Amount of excise refund. Multiply line 9 by line 10 . . . . .	\$	\$	\$	\$

**Adjustment for use tax**

12. Cost of gasoline reported in line 9. . . . .	\$	\$	\$	\$
13. Enter amounts from line 11 . . . . .				
14. Amount subject to use tax. Subtract line 13 from line 12 . . . . .				
15. Use tax. Multiply line 14 by .0625 (6.25%) . . . . .				
16. Amount to be refunded each period. Subtract line 15 from line 11. . . . .	\$	\$	\$	\$
17. Total amount to be refunded. Add line 16, col's. a, b, c and d . . . . .				\$

Supplier's name, address, and date of purchase must be on each sales receipt. Sales receipts will be returned if a written request accompanies the application. Application subject to audit. Complete records must be kept three years for verification by a representative of the Commissioner. If there is any evidence of erasures or changes in either dates or amounts shown on sales receipts, application will be disallowed in its entirety. **Answer all questions on reverse or application will be disallowed. Claims based on estimates are not acceptable.**

**The undersigned applicant states under the penalties of perjury that all information contained in this application is true, correct and complete and that the undersigned has complied with all laws of the Commonwealth relating to taxes.**

Signature of applicant or person authorized to sign	Date
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